

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

Bay State Gas Company

D.T.E. 05-27

**ATTORNEY GENERAL'S SEVENTEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS**

The following are the Attorney General's SEVENTEENTH SET of discovery and information requests.

- AG-17-1 Referring to Exhibit BSG/JAF-1, Page 35, please provide itemize and quantify the part of revenue annualization adjustment attributable to each of the factors cited on lines 8-9.
- AG-17-2 Referring to Exhibit BSG/JAF-1, Schedule JAF-1, Sheet 1, Column 6, Line 4, why are all of the interruptible revenues (and volumes) eliminated from the pro forma annualized revenues and sales?
- AG-17-3 Referring to Exhibit BSG/JAF-1, Schedule JAF-1, Sheet 1, Column 6, please describe how the factors cited on Exhibit BSG/JAF-1, Page 35, Lines 8-9 result in a pro forma "Adjustment to Reflect Annualization" of \$15.2 million.
- AG-17-4 Please provide a schedule similar to Schedule JAF 1-2, based on actual test year billing determinants and actual rates in effect during each month during the test year. The revenue should equal the total revenue on Schedule JAF 1-1, Sheet 1, Column 1, Lines 2-7 or should reconcile. Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation for the response.
- AG-17-5 Referring to Exhibit BSG/JAF-1, Schedule JAF-1, Sheet 1, Column 3, please itemize the Indirect GAF at Current Rates. The response should identify the revenues associated with each of the items identified on Exhibit BSG/JAF-1, Page 36, Lines 10-17.
- AG-17-6 Referring to Exhibit BSG/JAF-1, Schedule JAF-1, Sheet 1, Column 4, please itemize the Annualized DAF at Current Rates. The response should identify the revenues associated with each of the items identified on Exhibit BSG/JAF-1, Page 37, Lines 1-6.
- AG-17-7 Please itemize the revenues included in Accounts 488, 493, and 495 on

- Exhibit BSG/JAF-1, Schedule JAF-1, Sheet 1. The response should show dollar amount of each item of revenue included in these accounts.
- AG-17-8 Please provide revenues included in Accounts 488, 493, and 495, by sub-account, for each year 1999 – 2003.
- AG-17-9 Referring to Exhibit BSG/JES-1, Schedule JES-6, Page 18, please provide supporting documentation or workpapers for the adjustment on Line 1.
- AG-17-10 Referring to Exhibit BSG/JES-1, Schedule JES-1, please provide an analysis of the amortization expense of \$6,662,895 in Column 3. The response should show the accounts being amortized, other than the MetScan amortization, the annual amortization of each account (or sub-account) and the balance of the accounts (or sub-accounts) subject to amortization as of December 31, 2003 and December 31, 2004.
- AG-17-11 With regard to the amortization expense, other than MetScan, please explain how the amortization lives have been determined.
- AG-17-12 Referring to Exhibit BSG/JES-1, Workpaper JES-8, please explain what the interest rates on Line 2 represent and why the Company believes that it is appropriate to use these rates as the discount rates to determine the net present value.
- AG-17-13 Referring to Exhibit BSG/JES-1, Schedule JES-17, Page 3, please provide the same information for 1999 and 2004.
- AG-17-14 Referring to Exhibit BSG/JES-1, Schedule JES-17, Page 3, please explain the discrepancy between the amounts on Line 1 and the amounts for the years 2000 – 2003 in the response to AG-2-34.
- AG-17-15 Referring to Exhibit BSG/JES-1, Schedule JES-17, Page 3, please explain the discrepancy between the amounts on Line 2 and the amounts for the years 2000 – 2003 in the response to AG-2-36.
- AG-17-16 Referring to Exhibit BSG/JES-1, Schedule JES-17, Page 6, please explain why there is no adjustment to eliminate depreciation on retired plant.
- AG-17-17 Referring to Exhibit BSG/JES-1, Schedule JES-17, Page 1, Line 8, please explain why the “Carrying Costs – In Service to Rate Implementation” is treated as an element of annually recurring revenue requirements.
- AG-17-18 Please provide the prepaid pension expense on the Company’s books as of December 31, 2004.
- AG-17-19 Please provide the accrued liability for postretirement benefits other than pensions on the Company’s books as of December 31, 2004.
- DATED: June 10, 2005.